FISCAL IMPACT OF PROPOSED LEGISLATION

Seventy-Sixth Oregon Legislative Assembly – 2011 Regular Session Legislative Fiscal Office

Prepared by: Reviewed by:

Matt Stayner Laurie Byerly

Date:

2/15/2011

Measure Description:

Provides exception to tax lien for taxes owed on omitted property if property is transferred to bona fide purchaser in prior tax year after date on which tax roll is certified and prior to date of lien.

Government Unit(s) Affected:

Department of Revenue(DOR)

Analysis:

The proposed legislation has been determined to have **NO EXPENDITURE IMPACT** on state or local government.

MEASURE: HB AS 70 EXHIBIT: H HOUSE REVENUE COMMITTEE DATE: ALL 2011 PAGES: L SUBMITTED BY: CHA 1 ST 1 N.

Measure: HB 2570